IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

INCOME TAX REFERENCE NO.147 OF 1998

The Commissioner of Income Tax
Bombay Ciuty III .. Applicant.

Versus

Noble Explochem Limited .. Respondent.

Mr.P.S. Sahadevan for the Applicant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 30TH OCTOBER, 2007.

P.C. :

1. As the tax incidence in this case is less than Rs.4 lakhs, learned counsel for the revenue does not press the reference. The question of law, if any, is left open for consideration in an appropriate case.

2. The reference, accordingly, is returned unanswered.

(J.P. DEVADHAR, J.) (F.I. REBELLO, J.)